



**CITY OF ST. LOUIS
DEPARTMENT OF FINANCE
OFFICE OF THE SUPPLY COMMISSIONER**

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SUPPLY COMMISSIONER**

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MAYOR**

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ADDENDUM NO. 1

12717Q0014 – W-2 Forms

Bid Opening Date – November 8, 2016

To: All Bidders
From: Dotlyn Bedessie, Buyer
Date: November 3, 2016
Re: 12717Q0014 – W-2 Forms

This addendum shall be considered part of the Specifications for bid (except as noted otherwise) and is issued to change, amplify, or delete from or otherwise explain these documents where provisions of this addendum differ from those of the original documents. This addendum shall have precedence over the original documents and shall govern.

Q1: Could you provide more clarification on the exact specifications on the quote. Are there more specifics on the forms size? Specifications? Finishing? How many versions are there? Are there 4?

A1: All the forms are cut-sheet, laser-print, and pressure-seal.

The W-2's are 4-up (like window panes). Name, address, and IRS instructions are on the back side. The form becomes V-folded by a pressure-sealer

The 1099-R's are sent to retirees by the Employees' Retirement System (about 5300 retirees), the Police Retirement System (about 2500 retirees), and the Fire Retirement System (about 1100 retirees). The 1099-R's are 4-up (like window panes). Name, address, and IRS instructions are on the back side. The forms become V-folded by a pressure-sealer

The 1099-MISC's sent to vendors by the Comptroller. The 1099-R's are in 3 equal horizontal sections. The top two sections contain 1099-MISC boxes, and the bottom section is for name & address. IRS instructions are on the back side. The forms become Z-folded by a pressure-sealer.

Additional sample forms are available for viewing.

All bidders must attach this form to the original Bid/Quote Form. This completed form will serve as acknowledgement that this information has been received.

ADDENDUM RECEIVED AND ACKNOWLEDGED

Name of Firm

Representative

Signature

Date

B

53274

1099MISC

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone number

1 Rents

OMB No. 1545-0115

\$

2 Royalties

2015

Form 1099-MISC

\$

3 Other income

4 Federal income tax withheld

\$

\$

PAYER'S federal identification number

RECIPIENT'S identification number

RECIPIENT'S name, street address (including apt. no.), city or town, province or state, country, and ZIP or foreign postal code

5 Fishing boat proceeds

6 Medical and health care payments

\$

\$

7 Nonemployee compensation

8 Substitute payments in lieu of dividends or interest

\$

\$

9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale ☐

10 Crop insurance proceeds

\$

\$

13 Excess golden parachute payments

14 Gross proceeds paid to an attorney

\$

\$

16 State tax withheld

17 State/Payer's state no.

\$

\$

\$

\$

Account number (see instructions)

FATCA filing requirement ☐

11

12

15a Section 409A deferrals

15b Section 409A income

\$

\$

Form 1099-MISC

www.irs.gov/form1099misc

Department of the Treasury - Internal Revenue Service

Miscellaneous
Income

Copy 2

To be filed
with
recipient's
state income
tax return,
when
required.☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone number

1 Rents

OMB No. 1545-0115

\$

2 Royalties

2015

Form 1099-MISC

\$

3 Other income

4 Federal income tax withheld

\$

\$

PAYER'S federal identification number

RECIPIENT'S identification number

RECIPIENT'S name, street address (including apt. no.), city or town, province or state, country, and ZIP or foreign postal code

5 Fishing boat proceeds

6 Medical and health care payments

\$

\$

7 Nonemployee compensation

8 Substitute payments in lieu of dividends or interest

\$

\$

9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale ☐

10 Crop insurance proceeds

\$

\$

13 Excess golden parachute payments

14 Gross proceeds paid to an attorney

\$

\$

16 State tax withheld

17 State/Payer's state no.

\$

\$

\$

\$

Account number (see instructions)

FATCA filing requirement ☐

11

12

15a Section 409A deferrals

15b Section 409A income

\$

\$

Form 1099-MISC

(keep for your records)

www.irs.gov/form1099misc

Department of the Treasury - Internal Revenue Service

Miscellaneous
IncomeCopy B
For RecipientThis is important tax
information and is
being furnished to the
Internal Revenue
Service. If you are
required to file a return,
a negligence penalty or
other sanction may be
imposed on you if this
income is taxable and
the IRS determines that
it has not been
reported.

FIRST-CLASS MAIL

IMPORTANT: TAX RETURN
DOCUMENT ENCLOSEDSEE OTHER SIDE FOR
OPENING INSTRUCTIONSSEE OTHER SIDE FOR
OPENING INSTRUCTIONS

REMOVE SIDE EDGES FIRST
SLIDE FINGER BETWEEN FRONT & MIDDLE PANEL TO OPEN

REMOVE THESE EDGES FIRST
FOLD, CREASE AND TEAR ALONG PERFORATION

REMOVE THESE EDGES FIRST
FOLD, CREASE AND TEAR ALONG PERFORATION

Instructions for Recipient

Recipient's identification number. For your protection, this form may show only the last four digits of your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN). However, the issuer has reported your complete identification number to the IRS.

Account number. May show an account or other unique number the payer assigned to distinguish your account.

FATCA filing requirement. If the FATCA filing requirement box is checked, the payer is reporting on this Form 1099 to satisfy its chapter 4 account reporting requirement. You also may have a filing requirement. See the Instructions to Form 8938.

Amounts shown may be subject to self-employment (SE) tax. If your net income from self-employment is \$400 or more, you must file a return and compute your SE tax on Schedule SE (Form 1040). See Pub. 334 for more information. If no income or social security and Medicare taxes were withheld and you are still receiving these payments, see Form 1040-ES (or Form 1040-ES(NR)). Individuals must report these amounts as explained in the box 7 instructions on this page. Corporations, fiduciaries, or partnerships must report the amounts on the proper line of their tax returns.

Form 1099-MISC incorrect? If this form is incorrect or has been issued in error, contact the payer. If you cannot get this form corrected, attach an explanation to your tax return and report your income correctly.

Box 1. Report rents from real estate on Schedule E (Form 1040). However, report rents on Schedule C (Form 1040) if you provided significant services to the tenant, sold real estate as a business, or rented personal property as a business.

Box 2. Report royalties from oil, gas, or mineral properties, copyrights, and patents on Schedule E (Form 1040). However, report payments for a working interest as explained in the box 7 instructions. For royalties on timber, coal, and iron ore, see Pub. 544.

Box 3. Generally, report this amount on the "Other income" line of Form 1040 (or Form 1040NR) and identify the payment. The amount shown may be payments received as the beneficiary of a deceased employee, prizes, awards, taxable damages, Indian gaming profits, or other taxable income. See Pub. 525. If it is trade or business income, report this amount on Schedule C or F (Form 1040).

Box 4. Shows backup withholding or withholding on Indian gaming profits. Generally, a payer must backup withhold if you did not furnish your taxpayer identification number. See Form W-9 and Pub. 505 for more information. Report this amount on your income tax return as tax withheld.

Box 5. An amount in this box means the fishing boat operator considers you self-employed. Report this amount on Schedule C (Form 1040). See Pub. 334.

Box 6. For individuals, report on Schedule C (Form 1040).

Box 7. Shows nonemployee compensation. If you are in the trade or business of catching fish, box 7 may show cash you received for the sale of fish. If the amount in this box is SE income, report it on Schedule C or F (Form 1040), and complete Schedule SE (Form 1040). You received this form instead of Form W-2 because the payer did not consider you an employee and did not withhold income tax or social security and Medicare tax. If you believe you are an employee and cannot get the payer to correct this form, report the amount from box 7 on Form 1040, line 7 (or Form 1040NR, line 8). You must also complete Form 8919 and attach it to your return. If you are not an employee but the amount in this box is not SE income (for example, it is income from a sporadic activity or a hobby), report it on Form 1040, line 21 (or Form 1040NR, line 21).

Box 8. Shows substitute payments in lieu of dividends or tax-exempt interest received by your broker on your behalf as a result of a loan of your securities. Report on the "Other income" line of Form 1040 (or Form 1040NR).

Box 9. If checked, \$5,000 or more of sales of consumer products was paid to you on a buy-sell, deposit-commission, or other basis. A dollar amount does not have to be shown. Generally, report any income from your sale of these products on Schedule C (Form 1040).

Box 10. Report this amount on Schedule F (Form 1040).

Box 13. Shows your total compensation of excess golden parachute payments subject to a 20% excise tax. See the Form 1040 (or Form 1040NR) instructions for where to report.

Box 14. Shows gross proceeds paid to an attorney in connection with legal services. Report only the taxable part as income on your return.

Box 15a. May show current year deferrals as a nonemployee under a nonqualified deferred compensation (NQDC) plan that is subject to the requirements of section 409A, plus any earnings on current and prior year deferrals.

Box 15b. Shows income as a nonemployee under an NQDC plan that does not meet the requirements of section 409A. This amount is also included in box 7 as nonemployee compensation. Any amount included in box 15a that is currently taxable is also included in this box. This income is also subject to a substantial additional tax to be reported on Form 1040 (or Form 1040NR). See "Total Tax" in the Form 1040 (or Form 1040NR) instructions.

Boxes 16-18. Shows state or local income tax withheld from the payments.

Future developments. For the latest information about developments related to Form 1099-MISC and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form1099misc

Form 1099-R ☐ CORRECTED (if checked) OMB No. 1545-0119 **2015**

| | |
|---|---------------------------|
| 1 Gross distribution | 2a Taxable amount |
| \$ | \$ |
| 2b Taxable amount not determined | Total distribution |
| | |

Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.

PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code

PAYER'S Federal identification number

RECIPIENT'S identification number

| | | |
|--|--------------------------------------|---|
| 3 Capital gain (included in box 2a) | 4 Federal income tax withheld | 5 Employee contributions / Designated Roth contributions or insurance premiums |
| \$ | \$ | \$ |

| | | | | |
|---|-------------------------------|-------------------------|----------------|----------|
| 6 Net unrealized appreciation in employer's securities | 7 Distribution code(s) | IRA/ SEP/ SIMPLE | 8 Other | % |
| \$ | | | \$ | |

| | |
|---|--|
| 9a Your percentage of total distribution | 9b Total employee contributions |
| % | \$ |

RECIPIENT'S name, street address (including apt. no.), city or town, state or province, country, and ZIP or foreign postal code

Account number (see instruc.)

11 1st year of design. Roth contrib.**10** Amount allocable to IRA within 5 years

| | | |
|------------------------------|-----------------------------------|------------------------------|
| 12 State tax withheld | 13 State/Payer's state no. | 14 State distribution |
| \$ | | \$ |

| | | |
|------------------------------|----------------------------|------------------------------|
| 15 Local tax withheld | 16 Name of locality | 17 Local distribution |
| \$ | | \$ |

Copy 2
File this copy with your state, city, or local income tax return, when required.

www.irs.gov/form1099r

Department of the Treasury
Internal Revenue Service**Form 1099-R** ☐ CORRECTED (if checked) OMB No. 1545-0119 **2015**

| | |
|---|---------------------------|
| 1 Gross distribution | 2a Taxable amount |
| \$ | \$ |
| 2b Taxable amount not determined | Total distribution |
| | |

Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.

PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code

PAYER'S Federal identification number

RECIPIENT'S identification number

| | | |
|--|--------------------------------------|---|
| 3 Capital gain (included in box 2a) | 4 Federal income tax withheld | 5 Employee contributions / Designated Roth contributions or insurance premiums |
| \$ | \$ | \$ |

| | | | | |
|---|-------------------------------|-------------------------|----------------|----------|
| 6 Net unrealized appreciation in employer's securities | 7 Distribution code(s) | IRA/ SEP/ SIMPLE | 8 Other | % |
| \$ | | | \$ | |

| | |
|---|--|
| 9a Your percentage of total distribution | 9b Total employee contributions |
| % | \$ |

RECIPIENT'S name, street address (including apt. no.), city or town, state or province, country, and ZIP or foreign postal code

Account number (see instruc.)

11 1st year of design. Roth contrib.**10** Amount allocable to IRA within 5 years

| | | |
|------------------------------|-----------------------------------|------------------------------|
| 12 State tax withheld | 13 State/Payer's state no. | 14 State distribution |
| \$ | | \$ |

| | | |
|------------------------------|----------------------------|------------------------------|
| 15 Local tax withheld | 16 Name of locality | 17 Local distribution |
| \$ | | \$ |

Copy 2
File this copy with your state, city, or local income tax return, when required.

www.irs.gov/form1099r

Department of the Treasury
Internal Revenue Service**Form 1099-R** ☐ CORRECTED (if checked) OMB No. 1545-0119 **2015**

| | |
|---|---------------------------|
| 1 Gross distribution | 2a Taxable amount |
| \$ | \$ |
| 2b Taxable amount not determined | Total distribution |
| | |

Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.

PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code

PAYER'S Federal identification number

RECIPIENT'S identification number

| | | |
|--|--------------------------------------|---|
| 3 Capital gain (included in box 2a) | 4 Federal income tax withheld | 5 Employee contributions / Designated Roth contributions or insurance premiums |
| \$ | \$ | \$ |

| | | | | |
|---|-------------------------------|-------------------------|----------------|----------|
| 6 Net unrealized appreciation in employer's securities | 7 Distribution code(s) | IRA/ SEP/ SIMPLE | 8 Other | % |
| \$ | | | \$ | |

| | |
|---|--|
| 9a Your percentage of total distribution | 9b Total employee contributions |
| % | \$ |

RECIPIENT'S name, street address (including apt. no.), city or town, state or province, country, and ZIP or foreign postal code

Form 1099-R ☐ CORRECTED (if checked) OMB No. 1545-0119 **2015**

| | |
|---|---------------------------|
| 1 Gross distribution | 2a Taxable amount |
| \$ | \$ |
| 2b Taxable amount not determined | Total distribution |
| | |

Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.

PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code

PAYER'S Federal identification number

RECIPIENT'S identification number

| | | |
|--|--------------------------------------|---|
| 3 Capital gain (included in box 2a) | 4 Federal income tax withheld | 5 Employee contributions / Designated Roth contributions or insurance premiums |
| \$ | \$ | \$ |

| | | | | |
|---|-------------------------------|-------------------------|----------------|----------|
| 6 Net unrealized appreciation in employer's securities | 7 Distribution code(s) | IRA/ SEP/ SIMPLE | 8 Other | % |
| \$ | | | \$ | |

| | |
|---|--|
| 9a Your percentage of total distribution | 9b Total employee contributions |
| % | \$ |

RECIPIENT'S name, street address (including apt. no.), city or town, state or province, country, and ZIP or foreign postal code

Account number (see instruc.)

11 1st year of design. Roth contrib.**10** Amount allocable to IRA within 5 years

| | | |
|------------------------------|-----------------------------------|------------------------------|
| 12 State tax withheld | 13 State/Payer's state no. | 14 State distribution |
| \$ | | \$ |

| | | |
|------------------------------|----------------------------|------------------------------|
| 15 Local tax withheld | 16 Name of locality | 17 Local distribution |
| \$ | | \$ |

Copy C For Recipient's Records(keep for your records)
This information is being furnished to the Internal Revenue Service.

www.irs.gov/form1099r

Department of the Treasury
Internal Revenue Service

Account number (see instruc.)

11 1st year of design. Roth contrib.**10** Amount allocable to IRA within 5 years

| | | |
|------------------------------|-----------------------------------|------------------------------|
| 12 State tax withheld | 13 State/Payer's state no. | 14 State distribution |
| \$ | | \$ |

| | | |
|------------------------------|----------------------------|------------------------------|
| 15 Local tax withheld | 16 Name of locality | 17 Local distribution |
| \$ | | \$ |

Copy BReport this income on your Federal tax return. If this form shows Federal income tax withheld in Box 4, attach this copy to your return.
This information is being furnished to the Internal Revenue Service.

SEE OTHER SIDE FOR
OPENING INSTRUCTIONS

REMOVE THESE EDGES FIRST
FOLD, CREASE AND TEAR ALONG PERFORATION

REMOVE SIDE STUB ALONG PERFORATION
THEN FOLD AND TEAR THIS STUB ALONG PERFORATION

surrender value of a life insurance contract for the purchase of qualified long-term care insurance, an amount will be shown in this box and Code W will be shown in box 7. You need not report these amounts on your tax return.

Box 2a. This part of the distribution is generally taxable if there is no entry in box 2b. If there is an entry in box 2b, the distribution is not taxable. You may want to get one of the free publications from the IRS to help you figure the taxable amount. See *Additional Information* on the back of Copy 2. For an IRA distribution, see IRAs and Roth IRAs on this page. For a direct rollover, other than from a qualified plan, to a Roth IRA, zero should be shown, and you must enter zero (-0-) on the "taxable amount" line of your tax return. If this is a total distribution from a qualified plan and you were born before January 2, 1936 (or you are the beneficiary of someone born before January 2, 1936), you may elect the 10-year tax option. See the Form 4972 instructions for more information.

If you are an eligible retired public safety officer who elected to exclude from income distributions from your eligible plan used to pay certain insurance premiums, the amount shown in box 2a has not been reduced by the exclusion amount. See the instructions for Form 1040 or 1040A for more information.

Box 2b. If the first box is checked, the payer was unable to determine the taxable amount, and box 2a should be blank, except for an IRA. If you are reporting a lump-sum distribution from a qualified plan, and box 2b is checked, the distribution was a total distribution that closed out your account.

Box 3. If you received a lump-sum distribution from a qualified plan and were born before January 2, 1936 (or you are the beneficiary of someone born before January 2, 1936), you may be able to elect to treat this amount as a capital gain on Form 4972 (not on Schedule D (Form 1040)). See the Form 4972 instructions. For a charitable gift annuity, report as a long-term capital gain as explained in the instructions for Form 8949.

Box 4. Shows federal income tax withheld. Include this amount on your income tax return as tax withheld, and if box 4 shows an amount (other than zero), attach Copy B to your return. Generally, if you will receive payments from the annuity, you will not have to report the amount withheld. If you are holding or elect not to have income tax withheld by giving the payer Form W-4P.

Box 5. Generally, this shows the employee's investment in the contract (after-tax contributions), if any, recovered tax free this year; the portion that is your basis in a designated Roth account; the part of premiums paid on commercial annuities or insurance contracts recovered tax free; or the nontaxable part of a charitable gift annuity. This box does not show any IRA contributions. If the amount shown is your basis in a designated Roth account, the year you first made a contribution to the account will be shown in parentheses.

Box 6. If you received a lump-sum distribution from a qualified plan that includes securities of the employer's company, the net unrealized appreciation (NUA) (any increase in value of such securities while in the trust) is taxed.

(Continued on the back of Copy 4.)

Instructions for Recipient

Generally, distributions from pensions, annuities, profit-sharing and retirement plans (including section 457 state and local government plans), IRAs, insurance contracts, etc., are reported to recipients on Form 1099-R.

Qualified plans. If your annuity starting date is after 1997, you must use the simplified method to figure your taxable amount if your payer did not show the taxable amount in box 2a. See the instructions for Form 1040 or 1040A for more information.

IRA distribution. If you are receiving a distribution from an IRA, you must report the distribution on your tax return. If you are receiving a distribution from a SIMPLE IRA, you must report the distribution on your tax return. If you are receiving a distribution from a Roth IRA, you must report the distribution on your tax return. If you are receiving a distribution from a Roth IRA, you must report the distribution on your tax return.

See Pub. 590 for more information on IRAs.

Roth IRAs. For distributions from a Roth IRA, generally the payer is not required to show the taxable amount. You must report the taxable amount on Form 8606. An amount shown in box 2a may be taxable earnings on an excess contribution.

Loans treated as distributions. If you borrow money from a qualified plan, section 403(b) plan, or governmental section 457(b) plan, you may have to treat the loan as a distribution and include all or part of the amount borrowed in your income. There are exceptions to this rule. If your loan is taxable, Code L will be shown in box 7. See Pub. 575.

Recipient's identification number. For your protection, this form may show only the last four digits of your social security number (SSN), individual taxpayer identification number (ITIN), or employer identification number (EIN). However, the issuer has reported your complete identification number to the IRS.

Account number. May show an account or other unique number the payer assigned to distinguish your account.

Box 1. Shows the total amount you received this year. The amount may have been a direct rollover, a transfer or conversion to a Roth IRA, a recharacterized IRA contribution, or you may have received it as periodic payments, as nonperiodic payments, or as a total distribution. Report the amount on Form 1040 or 1040A as income for IRA distributions (see Form 8606, as applicable). However, if this is a lump-sum distribution, see Form 4972. If you have not reached minimum retirement age, report your disability payments on the line for "Wages, salaries, tips, etc." on your tax return. Also report on that line permissible withdrawals from eligible automatic contribution arrangements, or excess aggregate contributions of excess deferrals, excess contributions, or excess rollovers.

If a life insurance, annuity, qualified long-term care, or endowment contract is included in this box, Code 6 will be shown in box 7. If a charge or payment was made against the cash value of an annuity contract or the cash

T-Roth IRA distribution, exception applies.

U-Dividend distribution from ESOP under sec. 404(k). Note. This distribution is not eligible for rollover.

W-Charges or payments for purchasing qualified long-term care insurance contracts. If the RA/SEP/SIMPLE box is checked, you have received a traditional IRA, SEP, or SIMPLE distribution.

Box 8. If you received an annuity contract as part of a distribution, the value of the contract is shown. It is not taxable when you receive it and should not be included in boxes 1 and 2a. When you receive periodic payments from the annuity contract, they are taxable at that time. If the distribution is made to more than one person, the percentage of the annuity contract distributed to you is also shown. You will need this information if you use the 10-year tax option (Form 4972). If charges were made for qualified long-term care reduction in the investment (but not below zero) in the annuity or life insurance contract is reported here.

Box 8a. If a total distribution was made to more than one person, the percentage you received is shown.

Box 9b. For a life annuity from a qualified plan or from a section 403(b) plan (with after-tax contributions), an amount may be shown for the employee's total investment in the contract. It is used to compute the taxable part of the distribution. See the instructions for Form 5329.

Box 10. If an amount is reported in this box, see the instructions for Form 5329 and Pub. 575.

Box 11. The 1st year you made a contribution to the designated Roth account reported on this form is shown in this box.

Boxes 12-17. If state or local income tax was withheld from the distribution, boxes 14 and 17 may show the part of the distribution subject to state and/or local tax.

Future developments. For the latest information about developments relating to Form 1099-R and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form1099.

Additional information. You may want to see:

- Form W-4P, Withholding Certificate for Pension or Annuity Payments
- Form 4972, Tax on Lump-Sum Distributions
- Form 5329, Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts
- Form 8606, Nondeductible IRAs
- Pub. 590, Retirement Plans for Small Business (SEP, SIMPLE, and Qualified Plans)
- Pub. 575, Retirement Savings Incentives (403(b) Plans),
- Pub. 575, Rollovers and Annuity Payments
- Pub. 590, Individual Retirement Arrangements (IRAs)
- Pub. 721, Tax Guide to U.S. Civil Service Retirement Benefits
- Pub. 938, General Rule for Pensions and Annuities
- Pub. 988, Health Savings Accounts and Other Tax-Favored Health Plans

Instructions for Recipient (Continued)

only when you sell the securities unless you choose to include it in your gross income this year. If you choose to include it in your gross income, you must report the distribution on your tax return. If you are receiving a lump-sum distribution, the amount shown is the NUA attributable to employee contributions, which is not taxed until you sell the securities.

Box 7. The following codes identify the distribution you received. For more information on these distributions, see the instructions for your tax return. Also, certain distributions may be subject to an additional 10% tax. See the instructions for Form 5329.

- 1-Early distribution, no known exception (in most cases, under age 59½)
- 2-Early distribution, exception applies (under age 59½)
- 3-Early distribution, exception applies (under age 59½)
- 4-Death
- 5-Prohibited transaction
- 6-Section 1035 exchange (a tax-free exchange of life insurance, annuity, or qualified long-term care insurance, or endowment contracts)
- 7-Normal distribution
- 8-Excess contributions plus earnings/excess deferrals (and/or earnings) taxable in 2015
- 9-Excess contributions plus earnings/excess deferrals (and/or earnings) taxable in 2015
- A-Current life insurance protection
- B-Designated Roth account distribution
- C-Designated Roth account distribution
- D-Designated Roth account distribution
- E-Designated Roth account distribution
- F-Designated Roth account distribution
- G-Designated Roth account distribution
- H-Designated Roth account distribution
- I-Designated Roth account distribution
- J-Designated Roth account distribution
- K-Designated Roth account distribution
- L-Designated Roth account distribution
- M-Designated Roth account distribution
- N-Designated Roth account distribution
- O-Designated Roth account distribution
- P-Designated Roth account distribution
- Q-Designated Roth account distribution
- R-Designated Roth account distribution
- S-Designated Roth account distribution
- T-Designated Roth account distribution
- U-Designated Roth account distribution
- V-Designated Roth account distribution
- W-Designated Roth account distribution
- X-Designated Roth account distribution
- Y-Designated Roth account distribution
- Z-Designated Roth account distribution

Note. If Code B is in box 7 and an amount is reported in box 10, see the instructions for Form 5329.

D-Annuity payments from nonqualified annuities that may be subject to tax under section 1411.

E-Distributions under Employee Plans Compliance Resolution System (EPCRS).

F-Charitable gift annuity.

G-Direct rollover of a distribution (other than a designated Roth account distribution) to a designated Roth IRA.

H-Direct rollover of a distribution (other than a designated Roth account distribution) to a designated Roth IRA.

I-Direct rollover of a designated Roth account distribution to a Roth IRA.

J-Early distribution from a Roth IRA, no known exception (in most cases, under age 59½).

K-Distribution of IRA assets not having a readily available FMV.

L-Loans treated as distributions.

M-Recharacterized IRA contribution made for 2015 and recharacterized in 2015.

N-Cross contributions plus earnings/excess deferrals (and/or earnings) taxable in 2015.

O-Designated Roth account distribution.

P-Designated Roth account distribution.

Q-Designated Roth account distribution.

R-Designated Roth account distribution.

S-Designated Roth account distribution.

T-Designated Roth account distribution.

U-Designated Roth account distribution.

V-Designated Roth account distribution.

W-Designated Roth account distribution.

X-Designated Roth account distribution.

Y-Designated Roth account distribution.

Z-Designated Roth account distribution.

FROM

IMPORTANT TAX DOCUMENT ENCLOSED

First-Class Mail

SEE OTHER SIDE FOR
OPENING INSTRUCTIONS

REMOVE THESE EDGES FIRST
FOLD, CREASE AND TEAR ALONG PERFORATION

OMB No. 1545-0008

Department of the Treasury—Internal Revenue Service

| | |
|-----------------------------------|--------------------------------|
| 1 Wages, tips, other compensation | 2 Federal income tax withheld |
| 3 Social security wages | 4 Social security tax withheld |
| 5 Medicare wages and tips | 6 Medicare tax withheld |

c Employer's name, address, and ZIP code

| | | |
|----------------------------|-----------------------|-----|
| 7 Social security tips | 8 Allocated tips | 9 |
| 10 Dependent care benefits | 11 Nonqualified plans | 12a |
| 12b | 12c | 12d |

b Employer identification number (EIN) a Employee's social security number

| | | | |
|-----------------------|-----------------|----------------------|----------|
| 13 Statutory employee | Retirement plan | Third-party sick pay | 14 Other |
|-----------------------|-----------------|----------------------|----------|

e Employee's name, address, and ZIP code

| | | |
|---|-------------------------------------|----------------------------|
| Form | 15 State Employer's state ID number | 16 State wages, tips, etc. |
| W-2 | | |
| Wage and Tax Statement | | 17 State income tax |
| 2015 | | 18 Local wages, tips, etc. |
| Copy 2 - To Be Filed With Employee's State, City, or Local Income Tax Return. | | 19 Local income tax |
| | | 20 Locality name |

OMB No. 1545-0008

Department of the Treasury—Internal Revenue Service

| | |
|-----------------------------------|--------------------------------|
| 1 Wages, tips, other compensation | 2 Federal income tax withheld |
| 3 Social security wages | 4 Social security tax withheld |
| 5 Medicare wages and tips | 6 Medicare tax withheld |

c Employer's name, address, and ZIP code

| | | |
|----------------------------|-----------------------|---------------------------------|
| 7 Social security tips | 8 Allocated tips | 9 |
| 10 Dependent care benefits | 11 Nonqualified plans | 12a See instructions for box 12 |
| 12b | 12c | 12d |

b Employer identification number (EIN) a Employee's social security number

| | | | |
|-----------------------|-----------------|----------------------|----------|
| 13 Statutory employee | Retirement plan | Third-party sick pay | 14 Other |
|-----------------------|-----------------|----------------------|----------|

e Employee's name, address, and ZIP code

| | | |
|--|-------------------------------------|----------------------------|
| Form | 15 State Employer's state ID number | 16 State wages, tips, etc. |
| W-2 | | |
| Wage and Tax Statement | | 17 State income tax |
| 2015 | | 18 Local wages, tips, etc. |
| Copy B - To Be Filed With Employee's FEDERAL Tax Return. | | 19 Local income tax |
| | | 20 Locality name |

OMB No. 1545-0008

Department of the Treasury—Internal Revenue Service

| | |
|-----------------------------------|--------------------------------|
| 1 Wages, tips, other compensation | 2 Federal income tax withheld |
| 3 Social security wages | 4 Social security tax withheld |
| 5 Medicare wages and tips | 6 Medicare tax withheld |

c Employer's name, address, and ZIP code

| | | |
|----------------------------|-----------------------|-----|
| 7 Social security tips | 8 Allocated tips | 9 |
| 10 Dependent care benefits | 11 Nonqualified plans | 12a |
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|-----------------------|-----------------|----------------------|----------|

e Employee's name, address, and ZIP code

| | | |
|---|-------------------------------------|----------------------------|
| Form | 15 State Employer's state ID number | 16 State wages, tips, etc. |
| W-2 | | |
| Wage and Tax Statement | | 17 State income tax |
| 2015 | | 18 Local wages, tips, etc. |
| Copy 2 - To Be Filed With Employee's State, City, or Local Income Tax Return. | | 19 Local income tax |
| | | 20 Locality name |

OMB No. 1545-0008

Department of the Treasury—Internal Revenue Service

| | |
|-----------------------------------|--------------------------------|
| 1 Wages, tips, other compensation | 2 Federal income tax withheld |
| 3 Social security wages | 4 Social security tax withheld |
| 5 Medicare wages and tips | 6 Medicare tax withheld |

c Employer's name, address, and ZIP code

| | | |
|----------------------------|-----------------------|---------------------------------|
| 7 Social security tips | 8 Allocated tips | 9 |
| 10 Dependent care benefits | 11 Nonqualified plans | 12a See instructions for box 12 |
| 12b | 12c | 12d |

b Employer identification number (EIN) a Employee's social security number

| | | | |
|-----------------------|-----------------|----------------------|----------|
| 13 Statutory employee | Retirement plan | Third-party sick pay | 14 Other |
|-----------------------|-----------------|----------------------|----------|

e Employee's name, address, and ZIP code

| | | |
|---|-------------------------------------|----------------------------|
| Form | 15 State Employer's state ID number | 16 State wages, tips, etc. |
| W-2 | | |
| Wage and Tax Statement | | 17 State income tax |
| 2015 | | 18 Local wages, tips, etc. |
| Copy C - For EMPLOYEE'S RECORDS. (See Notice to Employee on back of Copy B). | | 19 Local income tax |
| | | 20 Locality name |

FROM

FIRST-CLASS MAIL

IMPORTANT TAX DOCUMENT ENCLOSED

SEE OTHER SIDE FOR
OPENING INSTRUCTIONS

Instructions for Employee

(continued from back of Copy B)

However, if you were at least age 50 in 2015, your employer may have allowed an additional deferral of up to \$5,000 (\$3,000 for section 401(k)(11) and 408(p) SIMPLE plans). This additional deferral amount is not subject to the overall limit on elective deferrals. For code G, the limit on elective deferrals may be higher for the last 3 years before you reach retirement age. Contact your plan administrator for more information. Amounts in excess of the overall elective deferral limit must be included in income. See the "Wages, Salaries, Tips, etc." line instructions for Form 1040.

Note. If a year follows code D through H, S, Y, AA, BB, or EE, you made a make-up pension contribution for a prior year(s) when you were in military service. To figure whether you made excess deferrals, consider these amounts for the year shown, not the current year. If no year is shown, the contributions are for the current year.

A—Uncollected social security or RRTA tax on tips. Include this tax on Form 1040. See "Other Taxes" in the Form 1040 instructions.

B—Uncollected Medicare tax on tips. Include this tax on Form 1040. See "Other Taxes" in the Form 1040 instructions.

C—Taxable cost of group-term life insurance over \$50,000 (included in boxes 1, 3 (up to social security wage base), and 5).

D—Elective deferrals to a section 401(k) cash or deferred arrangement. Also includes deferrals under a SIMPLE retirement account that is part of a section 401(k) arrangement.

E—Elective deferrals under a section 403(b) salary reduction agreement.

F—Elective deferrals under a section 408(k)(6) salary reduction SEP.

G—Elective deferrals and employer contributions (including nonelective deferrals) to a section 457(b) deferred compensation plan.

H—Elective deferrals to a section 501(c)(18)(D) tax-exempt organization plan. See "Adjusted Gross Income" in the Form 1040 instructions for how to deduct.

J—Nontaxable sick pay (information only, not included in boxes 1, 3, or 5).

K—20% excise tax on excess golden parachute payments. See "Other Taxes" in the Form 1040 instructions.

M—Uncollected social security or RRTA tax on taxable cost of group-term life insurance over \$50,000 (former employees only). See "Other Taxes" in the Form 1040 instructions.

N—Uncollected Medicare tax on taxable cost of group-term life insurance over \$50,000 (former employees only). See "Other Taxes" in the Form 1040 instructions.

P—Excludable moving expense reimbursements paid directly to employee (not included in boxes 1, 3, or 5).

Q—Nontaxable combat pay. See the instructions for

Form 1040 or Form 1040A for details on reporting this amount.

R—Employer contributions to your Archer MSA. Report on Form 8853, Archer MSAs and Long-Term Care Insurance Contracts.

S—Employee salary reduction contributions under a section 408(p) SIMPLE plan (not included in box 1).

T—Adoption benefits (not included in box 1). Complete Form 8839, Qualified Adoption Expenses, to compute any taxable and nontaxable amounts.

V—Income from exercise of nonstatutory stock option(s) (included in boxes 1, 3 (up to social security wage base), and 5). See Pub. 525 and instructions for Schedule D (Form 1040) for reporting requirements.

W—Employer contributions (including amounts the employee elected to contribute using a section 125 (cafeteria) plan) to your health savings account. Report on Form 8889, Health Savings Accounts (HSAs).

Y—Deferrals under a section 409A nonqualified deferred compensation plan.

Z—Income under a nonqualified deferred compensation plan that fails to satisfy section 409A. This amount is also included in box 1. It is subject to an additional 20% tax plus interest. See "Other Taxes" in the Form 1040 instructions.

AA—Designated Roth contributions under a section 401(k) plan.

BB—Designated Roth contributions under a section 403(b) plan.

DD—Cost of employer-sponsored health coverage. The amount reported with Code DD is not taxable.

EE—Designated Roth contributions under a governmental section 457(b) plan. This amount does not apply to contributions under a tax-exempt organization section 457(c) plan.

Box 13. If the "Retirement plan" box is checked, special limits may apply to the amount of traditional IRA contributions you may deduct. See Pub. 590, Individual Retirement Arrangements (IRAs).

Box 14. Employers may use this box to report information such as state disability insurance taxes withheld, union dues, uniform payments, health insurance premiums deducted, nontaxable income, educational assistance payments, or a member of the clergy's parsonage allowance and utilities. Railroad employers use this box to report railroad retirement (RRTA) compensation, Tier 1 tax, Tier 2 tax, Medicare tax and Additional Medicare Tax. Include tips reported by the employee to the employer in railroad retirement (RRTA) compensation.

Note. Keep Copy C of Form W-2 for at least 3 years after the due date for filing your income tax return. However, to help protect your social security benefits, keep Copy C until you begin receiving social security benefits, just in case there is a question about your work record and/or earnings in a particular year.

(Also see Notice to Employee on back of Copy B)

Notice to Employee

Do you have to file? Refer to the Form 1040 Instructions to determine if you are required to file a tax return. Even if you do not have to file a tax return, you may be eligible for a refund if box 2 shows an amount or if you are eligible for any credit.

Earned income credit (EIC). You may be able to take the EIC for 2015 if your adjusted gross income (AGI) is less than a certain amount. The amount of the credit is based on income and family size.

Workers without children could qualify for a smaller credit. You and any qualifying children must have valid social security numbers (SSNs). You cannot take the EIC if your investment income is more than the specified amount for 2015 or if income is earned for services provided while you were an inmate at a penal institution. For 2015 income limits and more information, visit www.irs.gov/eitc. Also see Pub. 596, Earned Income Credit. Any EIC that is more than your tax liability is refunded to you, but only if you file a tax return.

Clergy and religious workers. If you are not subject to social security and Medicare taxes, see Pub. 517, Social Security and Other Information for Members of the Clergy and Religious Workers.

Corrections. If your name, SSN, or address is incorrect, correct Copies B, C, and 2 and ask your employer to correct your employment record. Be sure to ask the employer to file Form W-2c, Corrected Wage and Tax Statement, with the Social Security Administration (SSA) to correct any name, SSN, or money amount error reported to the SSA on Form W-2. Be sure to get your copies of Form W-2c from your employer for all corrections made so you may file them with your tax return. If your name and SSN are correct but are not the same as shown on your social security card, you should ask for a new card that displays your correct name at any SSA office or by calling 1-800-772-1213. You also may visit the SSA at www.socialsecurity.gov.

Cost of employer-sponsored health coverage (if such cost is provided by the employer). The reporting in box 12, using code DD, of the cost of employer-sponsored health coverage is for your information only. The amount reported with code DD is not taxable.

Credit for excess taxes. If you had more than one employer in 2015 and more than \$7,347 in social security and/or Tier 1 railroad retirement (RRTA) taxes were withheld, you may be able to claim a credit for the excess against your federal income tax. If you had more than one railroad employer and more than \$4,321.80 in Tier 2 RRTA tax was withheld, you also may be able to claim a credit. See your Form 1040 or Form 1040A instructions and Pub. 505, Tax Withholding and Estimated Tax.

Instructions for Employee

Box 1. Enter this amount on the wages line of your tax return.

Box 2. Enter this amount on the federal income tax withheld line of your tax return.

Box 5. You may be required to report this amount on Form 9999, Additional Medicare Tax. See Form 1040 instructions to determine if you are required to complete Form 9999.

Box 6. This amount includes the 1.45% Medicare Tax withheld on all Medicare wages and tips shown in Box 5, as well as the 0.9% Additional Medicare Tax on any of those Medicare wages and tips above \$200,000.

Box 8. This amount is not included in boxes 1, 3, 5, or 7. For information on how to report tips on your tax return, see your Form 1040 instructions.

You must file Form 4137, Social Security and Medicare Tax on Unreported Tip Income, with your income tax return to report at least the allocated tip amount unless you can prove that you received a smaller amount. If you have records that show the actual amount of tips you received, report that amount even if it is more or less than the allocated tips. On Form 4137 you will calculate the social security and Medicare tax owed on the allocated tips shown on your Form(s) W-2 that you must report as income and on other tips you did not report to your employer. By filing Form 4137, your social security tips will be credited to your social security record (used to figure your benefits). **Box 10.** This amount includes the total dependent care benefits that your employer paid to you or incurred on your behalf (including amounts from a section 125 (cafeteria) plan). Any amount over \$5,000 is also included in box 1. Complete Form 2441, Child and Dependent Care Expenses, to compute any taxable and nontaxable amounts.

Box 11. This amount is (a) reported in box 1 if it is a distribution made to you from a nonqualified deferred compensation or nongovernmental section 457(b) plan or (b) included in box 3 and/or 5 if it is a prior year deferral under a nonqualified or section 457(b) plan that became taxable for social security and Medicare taxes this year because there is no longer a substantial risk of forfeiture of your right to the deferred amount. This box should not be used if you had a deferral and a distribution in the same calendar year. If you made a deferral and received a distribution in the same calendar year, and you are or will be age 62 by the end of the calendar year, your employer should file Form SSA-131, Employer Report of Special Wage Payments, with the Social Security Administration and give you a copy.

Box 12. The following list explains the codes shown in box 12. You may need this information to complete your tax return. Elective deferrals (codes D, E, F, and S) and designated Roth contributions (codes AA, BB, and EE) under all plans are generally limited to a total of \$18,000 (\$12,500 if you only have SIMPLE plans; \$21,000 for section 403(b) plans if you qualify for the 15-year rule explained in Pub. 571). Deferrals under code G are limited to \$18,000. Deferrals under code H are limited to \$7,000.

(Instructions for Employee continued on the back of Copy C.)

REMOVE THESE EDGES FIRST
FOLD, CREASE AND TEAR ALONG PERFORATION

REMOVE SIDE EDGES FIRST
THEN FOLD AND TEAR THIS STUB ALONG PERFORATION